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5 UNITED STATES DISTRICT COURT
6 WESTERN DISTRICT OF WASHINGTON
7 AT SEATTLE

8 MICROSOFT CORPORATION,
9

10 Plaintiff,

11 v.

12 INTERNAL REVENUE SERVICE,

13 Defendant.
14

Case No. C15-1605 RSM

ORDER GRANTING IN PART
STIPULATED MOTION TO EXTEND
TIME FOR REPLY

15 This matter comes before the Court on the parties' stipulated Motion to extend time for
16 Defendant to file a Reply brief in support of its Motion for Summary Judgment. Case No. C15-
17 1605, Dkt. #59. This case, originally filed in 2015, has been plagued with delays and stipulated
18 continuances. *See* Dkt. #48. After stating "this will be the last extension absent a more
20 substantial showing of good cause or the scheduling of a telephonic status conference," the
21 Court has granted two more extensions. Most recently, the Court extended the deadline for
22 Microsoft to file a response brief. *See* Dkt. #53.

23 Now the IRS seeks to extend the deadline to file its Reply brief from July 29, 2022, to
24 September 12, 2022. Dkt. #59 at 2. The IRS says it needs these additional 45 days, "[g]iven
25 the broad scope of this matter; the numerous complex issues subject to briefing; the breadth of
26 Plaintiff's Brief in Opposition, its declarations, and exhibits; and the planned leave of both
27

undersigned counsel for Defendant and the IRS Chief Counsel attorney assigned to this matter.” *Id.* at 1. One IRS attorney assigned to this matter is on leave the week of August 1, 2022, and another has planned leave for the last week of August. *Id.* at 3.

The parties have given only surface-level, conclusory reasons for this request. Vacation planned for after the deadline hardly qualifies as good cause. In any event, the IRS had the opportunity to raise this issue when they stipulated to the last set of deadlines. Admittedly, the breadth of Plaintiff’s Brief in Opposition is clear on the face of the filing, justifying more than the standard week to draft a reply brief. The Court therefore finds good cause to grant this stipulation in part.

Having considered the briefing from the parties and the remainder of the record, the Court hereby finds and ORDERS that the parties’ stipulated Motion to extend time for Defendant to file a Reply brief, Case No. C15-1605, Dkt. #59, is GRANTED IN PART. The Court will extend the Reply deadline to **Friday, August 12, 2022**.

DATED this 29th day of July, 2022.



RICARDO S. MARTINEZ
CHIEF UNITED STATES DISTRICT JUDGE